

**Indiana Department of Revenue
Taxpayer Advocate Office**

Claim for Hardship Instruction Sheet

Please be certain to include the following items that are applicable to your situation:

- ____ 1) Taxpayer name, address, social security number, taxpayer identification number, federal identification number, and liability and/or warrant number(s).
- ____ 2) A specific amount being offered and the method of payment if a repayment schedule is established (i.e. lump sum, monthly, bi-weekly or weekly).
- ____ 3) An explanation of where the money is coming from to pay the amount offered.
(i.e. credit cards, friends, relatives, loans, etc.)
- ____ 4) A letter of Circumstance with answers to the following questions:
 - ____ a) What circumstances prevented you from paying the taxes?
 - ____ b) What circumstances are preventing you from paying the full amount now? (Include documentation of loan denials and any other information to support your claim of hardship).
- ____ 5) Enclose a physician's statement (if applicable). This statement must include diagnosis and prognosis.
- ____ 6) If you have submitted an Offer in Compromise to the IRS for this situation, include documentation from the IRS showing their decision. It must include the amount due, amount offered and the terms of payment schedule.
- ____ 7) If a Power of Attorney (POA or POA-1) is involved a copy must be included.
- ____ 8) If the liability(ies) is in the name of a business that remains open, please provide the following:
 - ____ a) The businesses last three years of financial statements
 - ____ b) Proof of borrowing power
 - ____ c) Each Owner/Officer must provide a completed financial statement (Form FS-1.)
- ____ 9) If you have filed for Bankruptcy, the Taxpayer Advocate Office can only assist you upon approval from the Department's Bankruptcy Section. If this situation applies to you, the following must be included:
 - a) Filing Statement or;
 - b) Discharge of bankruptcy